

Karen M. Wahle (KW 0716)
Robert M. Stern (RS 3005)
O'MELVENY & MYERS LLP
1625 Eye Street, NW
Washington, DC 20006
Tel: (202) 383-5300
Fax: (202) 383-5414

Attorneys for Defendants

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

GARY WYATT and DOV FRISHBERG,

Plaintiffs,

v.

PRICEWATERHOUSECOOPERS LLP,
RETIREMENT PLAN FOR EMPLOYEES OF
PRICEWATERHOUSECOOPERS LLP, and
RETIREMENT BENEFIT ACCUMULATION
PLAN FOR EMPLOYEES OF
PRICEWATERHOUSECOOPERS LLP,

Defendants.

Civil Action No. 07 Civ. 7249
(ECF Matter)

Judge Harold Baer

DECLARATION OF ROBERT NACRON

I, Robert Nacron, hereby declare and state as follows:

1. I am currently employed by PricewaterhouseCoopers LLP. ("PwC") in the employment classification of "Director." I have been employed with PwC since July 1, 1998, and prior to that, with Price Waterhouse LLP since June 1, 1991. In the course of my employment with PwC, I am familiar with the plan documents for the Retirement Plan for Employees of PricewaterhouseCoopers LLP. ("PwC Retirement Plan"), the Retirement Benefit Accumulation Plan for Employees of PricewaterhouseCoopers LLP. ("PwC RBAP"), the

Coopers & Lybrand Retirement Plan (“C&L Retirement Plan”), and the Retirement Plan for Employees of Price Waterhouse LLP (“PW Retirement Plan”). I am providing the information in this declaration based on my personal knowledge, on a review of business records maintained by PwC, and on information provided to me concerning those records by other PwC employees.

2. Upon information and belief, attached as Exhibit A is a copy of the C&L Retirement Plan, as amended and restated effective October 1, 1984.
3. Upon information and belief, attached as Exhibit B is a copy of the PwC RBAP, as amended and restated effective July 1, 1995, and executed in May 2002.
4. Upon information and belief, attached as Exhibit C is a copy of the PW Retirement Plan, as amended to July 1, 1985.
5. Upon information and belief, attached as Exhibit D is a copy of the PW Retirement Plan, as amended and restated effective July 1, 1994.
6. Upon and information and belief, attached as Exhibit E is a copy of the PwC Retirement Plan, as amended and restated effective July 1, 1995, and executed in May 2002.

I declare, pursuant to 28 U.S.C. § 1746 and under the penalty of perjury, that the foregoing is true and correct.

Executed on this 24 day of October, 2007.



Robert Nacron